

*Note: In the case title, an asterisk (\*) indicates an appellant and a double asterisk (\*\*) indicates a cross-appellant. Decisions of a three-justice panel are not to be considered as precedent before any tribunal.*

**ENTRY ORDER**

SUPREME COURT DOCKET NO. 2021-003

JUNE TERM, 2021

|  |   |                               |
|--|---|-------------------------------|
| Marjorie W. Johnston* v. City of Rutland | } | APPEALED FROM:                |
|  | } |                               |
|  | } | Property Valuation and Review |
|  | } | Division                      |
|  | } |                               |
|  | } | DOCKET NO. 2020-57/58/59      |

In the above-entitled cause, the Clerk will enter:

Taxpayer appeals a decision by the director of the division of property valuation and review (PVR) denying the City of Rutland’s motion objecting to taxpayer’s pending appeals, pursuant to 32 V.S.A. § 4463, concerning the City’s assessment of three of her properties for the 2020 tax year. We dismiss taxpayer’s appeal as inadequately briefed.

While taxpayer’s appeals to the PVR of the City’s 2019 assessment of the same properties was still pending, taxpayer appealed the City’s 2020 assessment of those properties to the PVR. In a December 7, 2020 decision, the PVR denied the City’s objection to the 2020 appeals, concluding that the City was collaterally estopped from relitigating the same objections to taxpayer’s appeals from the Rutland board of civil authority to the PVR that the PVR had rejected with respect to taxpayer’s 2019 appeals, which were still pending. Though prevailing in contesting the City’s objection to taxpayer’s 2020 appeals, taxpayer appealed the PVR’s December 7 decision to this Court. The bulk of taxpayer’s brief is directed at the merits of his PVR appeals, which are not the subject of this appeal. With respect to this appeal, taxpayer poses five issues questioning the PVR’s authority to issue the December 7 decision without holding a hearing. Taxpayer acknowledges that he prevailed with respect to the City’s objection to his 2020 appeals and that the PVR correctly ruled that the City was collaterally estopped from seeking dismissal of his 2020 PVR appeals on the same grounds that the PVR rejected with respect to the City’s objection to taxpayer’s pending 2019 PVR appeals. Nonetheless, taxpayer argues in a single short paragraph, without citation to authority or further explanation, that the PVR should have held a hearing on the City’s motion before rendering a decision and “should have taken judicial notice of undisputed issues of fact and law in [the 2019 PVR appeals] and . . . should have determined the consequences by declaring which issues of fact and law were barred from reconsideration.”

Taxpayer’s appeal, even under the more relaxed standards afforded to self-represented litigants, is inadequately briefed insofar as it fails to satisfy the most basic requirements of Vermont Rule of Appellate Procedure 28(a). Accordingly, we dismiss the appeal. See Kneebinding, Inc. v. Howell, 2020 VT 99, ¶ 61 (“Mere naked statements, unsupported by argument or citation of authorities, constitute inadequate briefing and merit no consideration.” (quotation omitted)); Pcolar v. Casella Waste Sys., Inc., 2012 VT 58, ¶ 19, 192 Vt. 343 (concluding that, even with “wider leeway” afforded pro se litigants, appellant’s arguments failed to meet minimum standards for contents of appellant’s brief required by V.R.A.P. 28(a) (quotation omitted)); see also V.R.A.P.

28(a) (providing that appellant's brief must identify and explain issues, setting forth reasoning of arguments, with appropriate citations to law and record).

Appeal dismissed.

BY THE COURT:

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Paul L. Reiber, Chief Justice

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Beth Robinson, Associate Justice

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Karen R. Carroll, Associate Justice